

Amount of tax. State, and shall pay for such license a tax of six hundred and twenty-five dollars (\$625.00).

Attendance checking. Any person, firm, or corporation engaged under contract or for compensation in the business of checking the attendance at any moving picture or show for the purpose of ascertaining attendance or amount of admission receipts at any theatre or theatres shall apply for and obtain from the Commissioner of Revenue a state-wide license for the privilege of engaging in such business in this State, and shall pay for such license an annual tax of two hundred and fifty dollars (\$250.00).

Amount of tax. Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

Local units may not tax.

SEC. 105. *Amusements—Moving Pictures or Vaudeville Shows—Admissions.*

Moving pictures and vaudeville shows.

Every person, firm, or corporation engaged in the business of operating a moving picture show or place where vaudeville exhibitions or performances are given or operating a theatre or opera house where public exhibitions or performances are given for compensation shall apply for and obtain in advance from the Commissioner of Revenue a State license for the privilege of engaging in such business, and shall pay for such State license for each room, hall, or tent used the following base tax:

Tax graduated according to population.

In cities or towns of less than 1,500 population.....	\$ 25.00
In cities or towns of 1,500 and less than 3,000 population	62.50
In cities or towns of 3,000 and less than 5,000 population	125.00
In cities or towns of 5,000 and less than 10,000 population	175.00
In cities or towns of 10,000 and less than 15,000 population	275.00
In cities or towns of 15,000 and less than 25,000 population	375.00
In cities or towns of 25,000 population or over.....	425.00

Tax where operated more than two miles from business center of city.

(a) For any moving picture show operated more than two miles from the business center of any city having a population of twenty-five thousand or over (for the purpose of this provision, the term "business center" to be defined as the intersection of the two principal business streets of the city), the base tax levied shall be two hundred dollars (\$200.00).

Gross receipts tax additional.

In addition to the base tax levied in the above schedule of this section, such person, firm, or corporation shall pay an additional tax upon the gross receipts of such business at the rate of tax upon all such gross receipts levied in Article V, Schedule E, of this Act upon retail sales of merchandise. Reports shall be made to the Commissioner of Revenue in such form as he may prescribe within the first ten days of each month, covering all such gross receipts for the previous month and the additional tax herein levied shall be paid monthly at the time such reports are made. The annual license tax herein levied shall be treated as an advance payment of the tax upon gross receipts herein levied,

Reports to Commissioner.

License tax as advance payment on gross receipts tax.